



4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection request(s) to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on the collection(s) listed below.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

Title: Distilled Spirits Plants — Records and Monthly Reports of Processing Operations, TTB REC 5110/03.

OMB Control Number: 1513-0041.

Type of Review: Revision of a currently approved collection.

Abstract: Distilled spirits, other than those used for certain authorized nonbeverage purposes, are taxed at a rate of \$13.50 a proof gallon. Pursuant to 26 U.S.C. 5207, the proprietor of a distilled spirits plant must maintain records of production, storage, denaturation, and processing activities and submit reports covering those operations. The TTB regulations in 27 CFR part 19 require distilled spirit proprietors to keep records regarding processing operations, and processing records must also be maintained for any wholesale liquor dealer operations or taxpaid storeroom operations conducted by a proprietor. In addition, the TTB regulations at 27 CFR 19.632 require proprietors to file a monthly report of processing operations on TTB F 5110.28. The information collected accounts for the processing of distilled spirits, and TTB uses the information to monitor proprietor activities to ensure appropriate taxes are paid. The information is also aggregated and provided publicly through statistical reports.

Form: TTB F 5110.28

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 54,624.

Title: Principal Place of Business Address and Place of Production Coding on Beer and Malt Beverage Labels, TTB REC 5130/5.

OMB Control Number: 1513-0085.

Type of Review: Revision of a currently approved collection.

Abstract: Under the authority of the Internal Revenue Code at 26 U.S.C. 5412 and the Federal Alcohol Administration Act at 27 U.S.C. 205(e), the TTB regulations require the name and address of the brewer to appear on labels of kegs, bottles, and cans of domestic beer. In the case of a brewer that operates multiple breweries, the TTB regulations allow the brewer to label their beer containers with their “principal place of business,” provided that the brewer codes each beer container to indicate the actual place of production. This option allows multi-plant brewers to use an identical, universal label at all of their breweries.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1.

Title: Application for Registration for Tax-Free Firearms and Ammunition Transactions Under 26 U.S.C. 4221

OMB Control Number: 1513-0095.

Type of Review: Revision of a currently approved collection.

Abstract: The Internal Revenue Code at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols and revolvers, other firearms, shells and cartridges (ammunition) sold by manufacturers, producers, and importers. Under 26 U.S.C. 4221, no tax is imposed on certain sales of firearms and ammunition, provided that the seller and purchaser of the

articles (with certain exceptions) are registered as required by 26 U.S.C. 4222. Section 4222 further provides that the Secretary of the Treasury may prescribe regulations regarding the manner, forms, terms, and conditions of registration. The TTB regulation at 27 CFR 53.140 prescribes the use of TTB F 5300.28 (or its electronic equivalent) as the application to obtain an approved Certificate of Registry to sell or purchase firearms and ammunition tax free. TTB uses the form to determine if the respondent is qualified to engage in tax-free sales. In addition, registrants may make certain amendments to the information provided on the form by letterhead notice.

Form: TTB F 5300.28

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 300.

. *Authority:* 44 U.S.C. 3501 et seq.

Dated: April 24, 2017.

Spencer W. Clark

Treasury PRA Clearance Officer

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